

HOUSE BILL 287

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Q1  
HB 401/97 - W&M

1998 Regular Session  
8r1107

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By: **Delegates Frank, Arnick, DeCarlo, Dypski, Eckardt, Finifter, Getty, Hammen, Harrison, Hecht, Holt, Hurson, Kirk, Klausmeier, Krysiak, McIntosh, Miller, Minnick, Mohorovic, Morhaim, Ports, Redmer, Rosenberg, Stocksdale, Weir, and Watson**

Introduced and read first time: January 28, 1998

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Homeowners' Circuit Breaker Property Tax Credit**

3 FOR the purpose of altering the computation of a certain homeowners' property tax  
4 credit; and providing for the application of this Act.

5 BY repealing and reenacting, with amendments,

6 Article - Tax - Property

7 Section 9-104(g)

8 Annotated Code of Maryland

9 (1994 Replacement Volume and 1997 Supplement)

10 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
11 MARYLAND, That the Laws of Maryland read as follows:

12 **Article - Tax - Property**

13 9-104.

14 (g) (1) Except as provided in subsection (g-1) of this section, the property  
15 tax credit under this section is the total real property tax of a dwelling, less the  
16 percentage of the combined income of the homeowner that is described in paragraph  
17 (2) of this subsection.

18 (2) The percentage is:

19 (i) 0% of the 1st [\$4,000] \$5,000 of combined income;

20 (ii) 2.5% of the 2nd [\$4,000] \$5,000 of combined income;

21 (iii) 5.5% of the 3rd [\$4,000] \$5,000 of combined income;

22 (iv) 7.5% of the 4th [\$4,000] \$5,000 of combined income; and

1                                   (v)       9% of the combined income over [\$16,000] \$20,000.

2       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
3 June 1, 1998, and shall be applicable to all taxable years beginning after June 30,  
4 1998.